

CURRICULUM

HF  
5736  
A32  
1973


ALTA  
657  
1973  
Cr10

CURR HIST

CURR







Digitized by the Internet Archive  
in 2012 with funding from  
University of Alberta Libraries

<http://archive.org/details/recordkeeping10cg73albe>



## ACKNOWLEDGEMENTS

The Department of Education acknowledges with appreciation the contributions of Miss Lucy Milne and Mr. Wm. T. Worbets to the preparation of this Guide, under the guidance of the Secondary School Business Education Curriculum Committee.

### Secondary School Business Education Curriculum Committee

W. T. Worbets, Department of Education, Edmonton - Chairman  
Mrs. A. Ashton, Ponoka Composite High School, Ponoka  
R. L. Bittle, Lindsay Thurber Comprehensive High School, Red Deer  
Dr. G. Farmer, Department of Secondary Education, University of Alberta  
R. Florendine, Calgary Public School Board, Calgary  
G. Garbutt, Lord Beaverbrook High School, Calgary  
R. Kisilevich, Eastglen Composite High School, Edmonton  
Miss L. Milne, Education Consultant, Department of Education, Lethbridge  
J. H. Olson, Lethbridge Collegiate Institute, Lethbridge  
Mrs. J. Piegrass, Onoway High School, Onoway  
Mrs. A. Pura, Consultant in Business Education, Edmonton Separate School Board  
Dr. H. Sherk, Department of Education, Edmonton

#### NOTE:

This Guide is a service publication only. The official statement regarding the content of the course is contained in the Senior High School Program of Studies. The information in the Curriculum Guide is prescriptive only insofar as it duplicates the content of the Senior High School Program of Studies. As well as content, the Curriculum Guide contains methods of developing the concepts, suggestions for use of teaching aids and additional reference books.

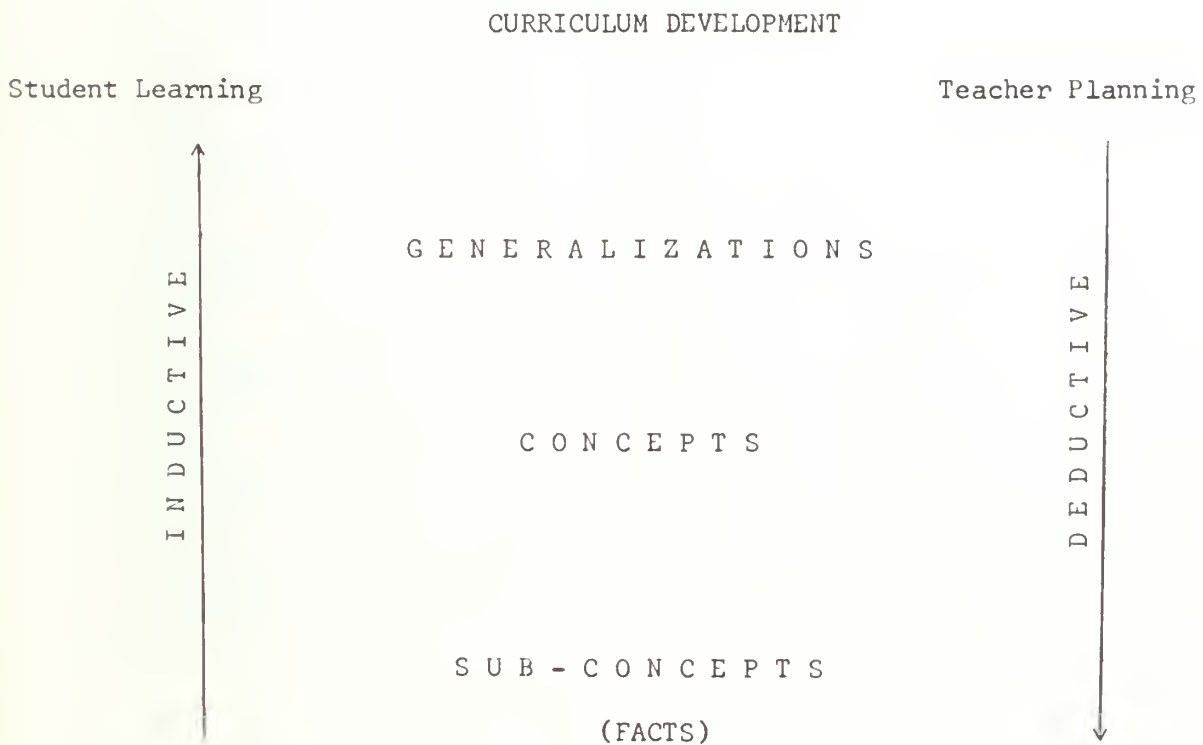
Teachers of Record Keeping should also be familiar with the primary Curriculum Guide for the Business Education Program and Business Foundations 10 and 30.



## CURRICULUM DEVELOPMENT

Content in Business Education courses is organized around the following elements: concepts, sub-concepts and generalizations. Curriculum guides provide additional suggestions under the following components: behavioral objectives, teaching strategies and evaluation.

Curriculum committees, when organizing a body of knowledge, use either the inductive or deductive method. The diagram below may help to explain the relation that exists between the elements of a body of knowledge.



Facts and sub-concepts are taken to be items of specific information, concepts are categories of information and generalizations express the relationship between concepts. In planning a lesson, the teacher moves down this hierarchy whereas in learning, the student begins with facts and moves upward.

The inductive approach was used in developing the course outline for Record Keeping 10.





# C O N T E N T S

	Page
THE ALBERTA BUSINESS EDUCATION PROGRAM . . . . .	1
INTRODUCTION TO RECORD KEEPING 10 . . . . .	3
OBJECTIVES . . . . .	3
TEXT . . . . .	3
WORKBOOK (OPTIONAL) . . . . .	3
TEACHER'S KEY . . . . .	4
PRACTICE MATERIALS . . . . .	4
SCOPE FOR EACH COURSE . . . . .	4
COURSE CONTENT . . . . .	5
SUPPLEMENTARY INSTRUCTIONAL MATERIALS . . . . .	10
SUGGESTIONS FOR INSTRUCTION . . . . .	11
EVALUATION AND GRADING . . . . .	12



# THE ALBERTA BUSINESS EDUCATION PROGRAM

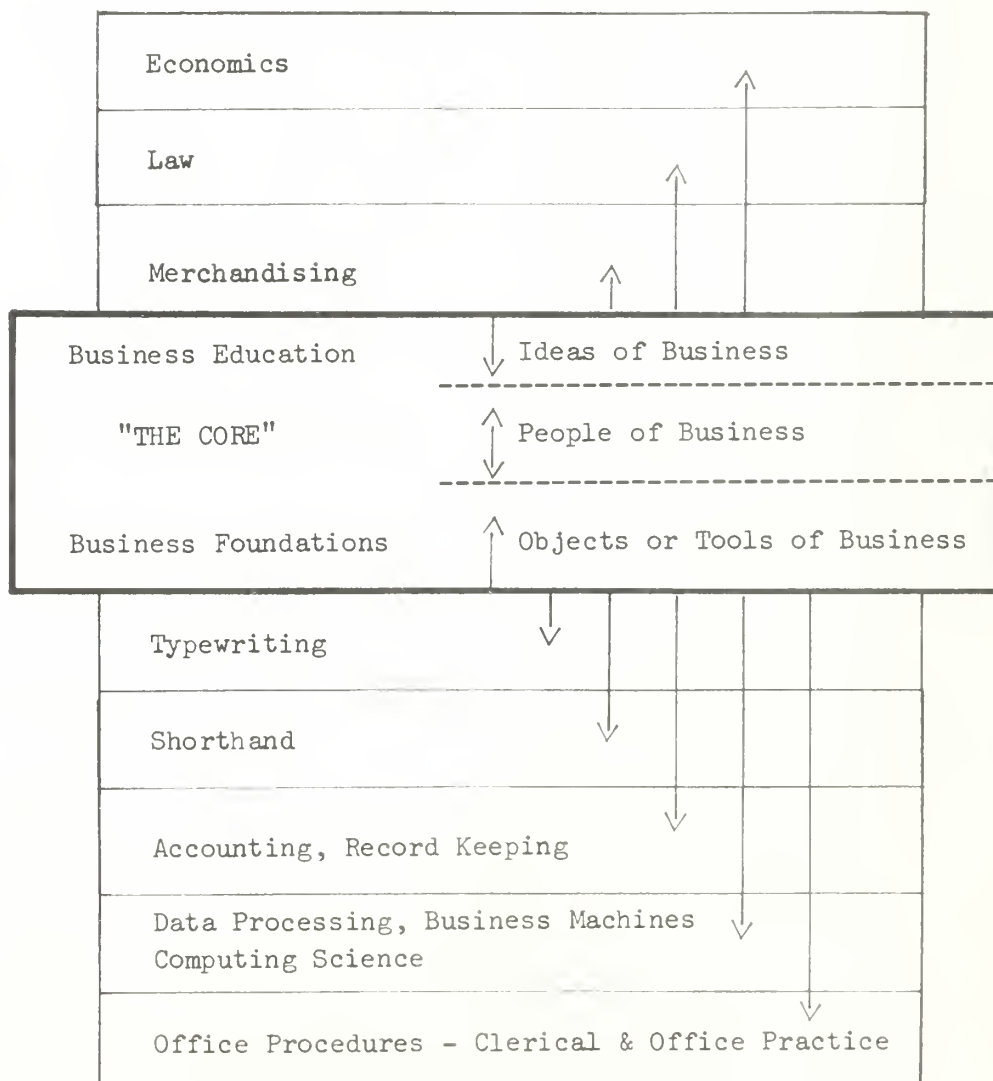
The curriculum for business education has been developed to serve all students in Alberta's secondary schools. Its flexibility permits the selection of one or more courses to complement a program, or the selection of a group of courses to comprise a major area of study. The purpose is to contribute to the general education and to the vocational preparation of high school students.

## OBJECTIVES OF THE ALBERTA BUSINESS EDUCATION PROGRAM

1. To provide a meaningful study of the business environment including the ideas, people, and objects or tools of business.
2. To provide for the development and acquisition of business knowledge and skills which will be most useful and durable in a rapidly changing society.
3. To provide an opportunity for students to elect and pursue individual interests and specialization in the study of the business environment.
4. To provide for individual development in the behaviours of thinking, acting, and feeling.
5. To develop the thinking strategies and problem-solving abilities of students.
6. To provide an opportunity for students to relate and apply learnings in business education and other areas of study.
7. To expose students to the vast laboratory of business for the purpose of acquiring information, gaining experience and testing ideas and hypotheses.

From the conceptual model explained in the Curriculum Guide for The Business Education Program and Business Foundations 10 and 30, and the preceding Objectives of the Alberta Business Education Program, the following blueprint was developed. It shows the relationship of the various subjects. Business foundations is the core of the program. Some subjects emphasize the ideas of business; others emphasize the objects or tools. People in business is the unifying aspect in all subjects relating the ideas with the objects and tools of business.

### BLUEPRINT OF THE BUSINESS EDUCATION PROGRAM



# RECORD KEEPING 10

## INTRODUCTION

Record Keeping 10 is a course in fundamental skills, basic business records and forms, and general information of value to any student. There is an increasing need today for individuals, organizations, and businesses to keep records. The course presents information respecting the purpose and value of such records, the forms used and procedures followed. It is not intended to deal with accounting principles and practices although many of the forms are source documents for accounting records.

Students should become more intelligent consumers through acquaintance with the course content. They should be better prepared for office and office-related occupations as well as receive a proper foundation for further educational opportunities. Record keeping is not an introduction to accounting although some students may choose to enroll in it following this course. However, students should be discouraged from taking record keeping after studying accounting courses.

## OBJECTIVES

1. To develop an understanding of, and an appreciation for good records in personal finance, in social organizations and in single-proprietorship business of trading and non-trading concerns.
2. To develop familiarity with common business terms and their uses.
3. To inculcate habits of neatness, accuracy, and legibility.
4. To provide a course in record keeping that will build interests and discover the aptitudes of the students in this subject.

## TEXT

Sparling, *CANADIAN RECORD KEEPING PRACTICE*, 2nd Edition, 1972, McGraw-Hill Ryerson Limited.

## WORKBOOK (Optional)

Workbook to accompany text, contains the forms to use in completing the exercises in record keeping.



TEACHER'S KEY

Contains answers to text book problems and suggestions for instruction.

PRACTICE MATERIALS

One or more to be selected.

- (a) Roman and Finch, *FAMILY FINANCIAL MANAGEMENT*, 2nd Edition, 1969, G136, Gage Educational Publishing Limited.
- (b) Baggett, *TELE-RAD REPAIR COMPANY*, 1966, B025, Gage Educational Publishing Limited.
- (c) Fritz, *SERVICE STATION RECORDKEEPING*, 1968, 22474, McGraw-Hill Ryerson Limited.

SCOPE FOR EACH COURSE

Five-credit Course - All Concepts and Subconcepts

Three-credit Course - Concept I, Subconcepts A, B.  
Concept II, Subconcepts A, B, C.  
Concept III, Subconcepts A, B or C(b).

COURSE CONTENT

## CONCEPT I. IMPORTANCE OF RECORD KEEPING

Subconcepts:

- A. Business and Individual Records
  - (a) Purposes
  - (b) Importance
  - (c) Qualities for record keeping
- B. Basic Skills Needed for Record Keeping
  - (a) Penmanship
  - (b) Arithmetic
  - (c) Reading
  - (d) Copying
  - (e) Arranging
  - (f) Filing

## CONCEPT II. TYPICAL RECORDS

Subconcepts:

- A. Sales Records
  - (a) Receipts
  - (b) Sales Slips
  - (c) Sales Taxes
  - (d) Invoices
- B. Handling Cash
  - (a) Tools used (cash box, drawer, register)
  - (b) Receiving and paying cash
  - (c) Cash proof
- C. Banking
  - (a) Types and functions of bank accounts
  - (b) Bank forms (passbook, signature card, statement)
  - (c) Reconciliation
  - (d) Endorsements
  - (e) Loans
- D. Payroll
  - (a) Methods of payment
  - (b) Procedures
  - (c) Deductions
- E. Stock Records
  - (a) Importance
  - (b) Types

## CONCEPT III. APPLICATIONS

Subconcepts:

- A. Personal and Family Records
- B. Social Organizations' Financial Records
- C. Business Enterprises
  - (a) Balance sheet, income statement, and ledger accounts
  - or (b) one or more practice sets

IMPORTANCE OF RECORD KEEPING

<p>A. Business and Individual Records</p> <p>a) Purposes</p> <p>b) Importance</p> <p>c) Qualities for Record Keeping</p>	<p>1. Records of business transactions assist in the management of a business.</p> <p>2. Records of business transactions assist individuals to manage their financial affairs.</p> <p>3. Records assist in making decisions for the conduct of a business enterprise.</p> <p>4. Records assist individuals to make decisions respecting the management of their finances.</p> <p>5. There are distinct qualities and characteristics for an efficient record keeper.</p>	<p>The student</p> <p>lists different kinds of record-keeping purposes of businesses and individuals;</p> <p>lists different kinds of records that businesses and individuals use;</p> <p>assesses the use made of each record by businesses and individuals;</p> <p>explains the use made of each record;</p> <p>predicts the result when inaccurate or incomplete records are kept;</p> <p>summarizes the values of record keeping to a business manager, and to an individual;</p> <p>lists the qualities and characteristics of a record keeper;</p> <p>predicts the value to himself of taking a course in record keeping.</p>	<p>Use Chapter I for reference, and for work units.</p> <p>Use the self-rating chart for managers and persons to discover what records are kept, their value and the importance of people in keeping these records.</p> <p>Prepare a self-rating chart of personal characteristics for record keepers.</p> <p>Use the self-rating chart for individual assessment of record-keeping qualities.</p>
<p>B. Basic Skills for Record Keeping</p> <p>a) Penmanship</p> <p>b) Arithmetic</p> <p>c) Reading</p> <p>d) Copying</p> <p>e) Arranging</p> <p>f) Filing</p>	<p>1. Proficiency in performing specific skills are essential for accurate record keeping.</p> <p>2. There are specific standards recognized by business for performing record keeping skills.</p> <p>3. Records must be kept in a systematic and easily accessible arrangement.</p>	<p>The student</p> <p>recognizes the desirable features of acceptable handwriting and handlettering of words and numbers for record keeping purposes;</p> <p>analyzes his penmanship and lettering;</p> <p>copies numbers and words accurately and legibly;</p> <p>demonstrates the correct penmanship technique;</p> <p>tests himself for accuracy in basic and rapid calculations;</p> <p>lists the various classifications used in filing systems;</p> <p>identifies the supplies and equipment used in filing;</p> <p>demonstrates the steps in filing;</p> <p>lists the rules for alphabetising names.</p>	<p>Use Chapter II for reference and for work units.</p> <p>Practise penmanship and lettering.</p> <p>Use a penmanship guide.</p> <p>Collect and display samples of good penmanship.</p> <p>Use flash cards to improve basic calculation skills.</p> <p>Use Chapter XIII for reference about filing systems.</p> <p>Practise arranging names in alphabetic order.</p> <p>Practise filing materials in each filing system.</p>

CONCEPT II -- TYPICAL RECORDS

SUBCONCEPTS	GENERALIZATIONS	REQUIREMENT STATEMENTS	SUGGESTED ACTIVITIES
<p>A. Sales Records</p> <p>a) Receipts</p> <p>b) Sales Slips</p> <p>c) Sales Taxes</p> <p>d) Invoices</p>	<p>1. Information is recorded for each sale using distinctive forms.</p> <p>2. Copies of the information is used by different persons for specific purposes.</p> <p>3. Standard procedures have been developed for the preparation of the various forms used in recording sales.</p> <p>4. Sales are sometimes subject to federal and provincial taxes.</p> <p>5. Sales are classified according to the method of and arrangements for payment.</p>	<p>The student</p> <p>defines and gives examples of the use of receipts, receipt stub or carbon copy, duplicate sales slip, autographic register sales slip;</p> <p>demonstrates the correct manner of preparing and using each of the record forms;</p> <p>defines and gives examples of federal and provincial sales taxes;</p> <p>lists the types of taxes according to arrangements for payment;</p> <p>calculates sales taxes;</p> <p>explains the function of the various forms used to record sales;</p> <p>defines an invoice and compares it with sales slips;</p> <p>identifies and defines the various parts of an invoice.</p>	<p>Use Chapters III and IV for reference and work units.</p> <p>Collect and display examples from businesses of the various forms for sales records.</p> <p>Perform the calculations in solving problems which involve cash, charge and COD, approval, deposit account, and lay-away sales.</p> <p>Practise completing various forms used to record sales.</p> <p>Prepare examples of invoices, and calculate net amounts.</p>

	OBJECTIVES	ACTIVITIES	TEACHING AIDS
B. Handling Cash	1. There are different devices or tools to handle cash.	The student explains by giving examples of the use of the cash box, cash drawer and cash register;	Use Chapter 11 for reference, source of discussion questions, and work units.
a) Tools	2. A cash register has distinctive features to serve particular purposes in handling cash.	demonstrates the use of the various parts and special features of cash registers;	Collect pictures of different makes of cash registers.
b) Steps	3. There are specific steps and procedures to operate a cash register.	explains the use of a cash register as a charge account posting machine;	Prepare a display to illustrate the parts of a cash register and their uses.
c) Cash Proof	4. Cash proof is an important step in handling cash.	demonstrates the steps to follow when receiving cash for a sale and when making change;	Visit a retail store and see cash registers in use.
		defines change fund and gives examples to explain its use;	Practise using a cash register and making change.
		demonstrates the preparation of proof of cash.	Practise preparing proof of cash.
C. Banking	1. Banks handle different types of accounts to serve specific functions for individuals, businesses and organizations.	The student defines, gives examples and compares the various kinds of personal bank accounts;	Use Chapters VI and VII for reference, source of discussion questions and work units.
a) Types and Functions of Bank Accounts	2. Each type of account has distinctive regulations respecting interest paid, chequing privileges, service charges, statements, withdrawals, etc.	demonstrates the procedure used by a bank to record in his ledger account a customer's deposits, withdrawals and service charges;	Examine actual or sample banking forms.
b) Bank Forms	3. Specific forms and documents are used for particular purposes in banking.	defines using examples to illustrate the use of passbook, signature card, withdrawal slip, and cheque stub;	Visit a bank.
c) Endorsements	4. Banks supply forms but individuals and businesses may supply some of their own.	lists rules to follow in writing cheques;	Perform real banking transactions for a school organization or an individual.
	5. Record keepers complete and use banking forms in accordance with the law and the bank's regulations and practices.	defines endorsement of a cheque and illustrates the various kinds of endorsement;	Practise preparing deposit slips.
	6. There are specific endorsements required to negotiate bank instruments under particular circumstances.	defines by giving examples of the reconciliation of a passbook balance with cheque stub balance;	Practise writing cheques and making endorsements.
d) Reconciliation	7. Record keeping involves reconciling the bank balances indicated by the sources of information supplied by the bank and by the individual's or business' records.	compares personal bank accounts with those used by businessmen and organizations;	Practise making bank reconciliations.
		lists advantages of a current account;	Calculate interest on bank accounts.
		demonstrates the preparation of a deposit of coins, bills, and cheques;	Practise preparing deposit slips for a current account.
		lists steps to follow in writing cheques on a current account;	Prepare coins for deposit.
e) Loans	8. One business transaction of banks is to lend money.	defines and explains the use of a protectograph cheque-writing machine;	Seek a demonstration of the use of a protectograph.
	9. There are different types of bank loans made to individuals and businesses.	defines using examples monthly bank statement and reconciliation statement, also debit and credit memorandum;	Prepare bank reconciliation statements for use with a current account.
	10. The procedure for calculating bank interest differs from that used by other finance companies.	defines using examples promissory note, days of grace, due date, term, interest calculations;	Practise writing promissory notes.
	11. Banks require security for a loan.	defines collateral security;	Calculate the amount due for notes of various amounts, terms and interest rates.
		identifies the conditions under which the bank will grant loans to individuals and/or business firms;	Invite a banker to explain the practices involved in making loans to individuals and to firms.
		defines various types of security accepted by a bank.	Simulate a banking operation.
			Use role playing to demonstrate various banking transactions, e.g. seeking a loan, opening an account.

<p><b>D. Payroll</b></p> <p>a) Method of Payment</p> <p>b) Procedures</p> <p>c) Deductions</p>	<ol style="list-style-type: none"> <li>1. The methods of payment affect the form and flexibility of the payroll records.</li> <li>3. The recording procedures differ with the size and nature of the business as well as the method of payment.</li> <li>4. Time cards used with time recorder clocks are used to record time worked so that gross wages can be determined.</li> <li>5. Other forms used for payroll records are the payroll summary, pay statement and cheque, employee's earnings record, currency memorandum, currency requisition and pay envelope.</li> <li>6. Machines and mechanical devices may be used to automate and save time and labour in payroll recording.</li> <li>7. Some payroll deductions are required by laws of governments.</li> <li>8. Some payroll deductions are made at the employee's request.</li> </ol>	<p>calculates Canada Income Tax and other deductions for various individuals;</p> <p>calculates Unemployment Insurance, Pension and other deductions for various employees;</p> <p>lists the different deductions that may be made from an employee's pay;</p> <p>demonstrates the procedure of making payroll records using typical forms.</p>	<p>calculates the amount of the payroll, Canada Income Tax, Unemployment Insurance, Pension, and other deductions for various employees;</p> <p>calculates the amount of the payroll, Canada Income Tax, Unemployment Insurance, Pension, and other deductions for various employees;</p> <p>calculates the amount of the payroll, Canada Income Tax, Unemployment Insurance, Pension, and other deductions for various employees;</p>
<p><b>E. Merchandise Stock Records</b></p> <p>a) Importance of Stock Records</p> <p>b) Types of Stock Records</p>	<ol style="list-style-type: none"> <li>1. Information about a firm's stock facilitates wise buying.</li> <li>2. Goods well bought are half sold.</li> <li>3. Stock records assist in setting selling prices and in marking goods for sale.</li> <li>4. Physical inventory is checked on perpetual inventory.</li> <li>5. A departmental requisition assists the recording of stock.</li> </ol>	<p>The student defines the terms: merchandise stock, cost price, selling price, margin, mark-up, requisition;</p> <p>compares and illustrates the physical inventory and perpetual inventory;</p> <p>demonstrates the procedure of preparing a departmental requisition, stock room requisition;</p> <p>demonstrates the method of marking goods on physical inventory record;</p> <p>illustrates using example of marking method and margin method of calculating selling price.</p>	<p>calculates the amount of the payroll, Canada Income Tax, Unemployment Insurance, Pension, and other deductions for various employees;</p> <p>calculates the amount of the payroll, Canada Income Tax, Unemployment Insurance, Pension, and other deductions for various employees;</p> <p>calculates the amount of the payroll, Canada Income Tax, Unemployment Insurance, Pension, and other deductions for various employees;</p>



	GENERALIZATION	APPLICATION	
<p>A. Personal and Family Records</p>	<ol style="list-style-type: none"> <li>1. Records assist an individual and/or a family to make decisions respecting financial transactions.</li> <li>2. An individual and/or a family complete financial transactions using currency, bank account, or credit.</li> <li>3. Many different financial papers supply information.</li> <li>4. The law requires each individual to file a yearly income tax return.</li> </ol>	<p>The student</p> <ul style="list-style-type: none"> <li>lists examples of financial transactions of an individual and of a family;</li> <li>lists the advantages of keeping personal records;</li> <li>names financial papers that contain information for personal records;</li> <li>identifies sources of income for an individual and for a family;</li> <li>lists the various classifications for payments made by a family or individual;</li> <li>demonstrates the procedures that may be used by an individual or family to record transactions and to make monthly and yearly summaries;</li> <li>demonstrate the procedure to complete a personal income tax return;</li> <li>prepares examples of personal and family budgets and inventories.</li> </ul>	<ul style="list-style-type: none"> <li>Use Chapter IX for reference and work units.</li> <li>Practise making record using suitable forms for typical personal financial transactions.</li> <li>Complete a current Income Tax return using real or fictitious statistics.</li> <li>For an individual and for a family prepare samples of a budget, inventory of house contents, personal balance sheet and expense records.</li> <li>Interview a federal income tax consultant.</li> <li>Collect samples of record forms used by a family or an individual.</li> </ul>
<p>B. Social Organization Financial Records</p>	<ol style="list-style-type: none"> <li>1. Social organizations conduct transactions and require records.</li> <li>2. The treasurer is charged with the particular duty of keeping financial records.</li> <li>3. The annual financial report should be audited.</li> </ol>	<p>The student</p> <ul style="list-style-type: none"> <li>lists the transactions of specific social organizations;</li> <li>identifies the purposes for various types of records that each organization keeps;</li> <li>lists the record keeping responsibilities of each officer in a social organization;</li> <li>prepares an example of an audited treasurer's report;</li> </ul>	<ul style="list-style-type: none"> <li>Use Chapter X for reference, discussion question and work units.</li> <li>Practise keeping records for a real or simulated organization and prepare a financial report for an audit.</li> <li>Examine records of a social organization.</li> </ul>
<p>C. Business Enterprises</p> <p>a) Balance Sheet and Related Accounts</p> <p>b) Income Statement and Ledger Accounts</p> <p>c) Simulated records Service Station Family, or Repair Business</p>	<ol style="list-style-type: none"> <li>1. A basic knowledge of the use of accounts and financial statements, balance sheet, income statement is required for record keeping in a business</li> <li>2. Assets equal liabilities plus owner's equity.</li> <li>3. Gross profit less expenses equals net profit.</li> <li>4. Cost of goods sold equals beginning inventory plus purchases less final inventory.</li> </ol>	<p>The student</p> <ul style="list-style-type: none"> <li>defines and explains the purpose of business accounts, balance sheet and income statement;</li> <li>defines and gives examples of business assets, liabilities and owner's equity;</li> <li>describes the purpose or use of each part of an account form;</li> <li>explains the meaning of the parts of each financial statement;</li> <li>demonstrates the procedure for keeping the records of a simulated business enterprise.</li> </ul>	<ul style="list-style-type: none"> <li>Use Chapter XIV and XV for reference and work units, and/or <u>one</u> of the three suggested practice sets.</li> <li>Complete the record keeping exercises as outlined in the work units of the text or transactions in the practice sets.</li> <li>Display collections of forms used by business firms in keeping records.</li> </ul>

SUPPLEMENTARY INSTRUCTIONAL MATERIALS

Teacher's Key, 77320-3, to the Workbook that accompanies the text, *CANADIAN RECORD KEEPING PRACTICE*, 2nd Edition, by Sparling, McGraw-Hill Ryerson Limited.

Teacher's Manual, G136M, to the practice set *FAMILY FINANCIAL MANAGEMENT*, 2nd Edition, Gage Educational Publishing Limited.

Teacher's Key, B025K, to the practice set *TELE-RAD REPAIR COMPANY*, Gage Educational Publishing Limited.

Teacher's Key, to the practice set *SERVICE STATION RECORDKEEPING*, Fritz, free, McGraw-Hill Ryerson Limited.

*TEACHER'S TAXATION KIT*, distributed free by Information Services Branch, National Revenue Taxation, 875 Heron Road, Ottawa, K1A 0L8. Taxation forms for class use may be requested for each student. Kit contains tax information, lesson outlines, master for transparencies, and income tax exercises.

*YOUR MONEY MATTERS*, a teacher's kit outlining an instructional course in all aspects of personal money management, transparencies are included and filmstrips may be borrowed. Available free from The Royal Bank of Canada, local branch or Head Office, Box 6001, Montreal 101, Quebec.

Baron and Steinfeld, *CLERICAL RECORD KEEPING COURSE I*, 3rd Edition 1971 and *COURSE II* 1970, Gage Educational Publishing Limited. These texts with accompanying student working papers and teacher's key are particularly designed to provide meaningful business problems at the "average-and-below" learner's level of understanding. Material is American, but requires little change to make its application to Canadian practices.

Huffman, *GENERAL RECORD KEEPING*, 6th Edition, 1971, Gage Educational Publishing Limited. This American text has an excellent accompanying "Source Book and Key" which contains many suggestions for instruction.

SUGGESTIONS FOR INSTRUCTION

1. Make the course relevant. Use local industrial and business activities and record keeping forms as examples and sources of information. Refer to current regulations and practices in taxation, income tax, unemployment insurance, interest rates, etc. Include the record keeping applications of students such as completion of mail-order forms, and credit application, etc.
2. Involve students in planning areas of study and in seeking out examples, illustrations and information.
3. Vary teaching and motivating techniques. Use role-playing, simulation, field trips, class visitors, large and small group discussions, reports, demonstrations, exhibits, surveys, case studies, and work study. Provide a change of pace within the class period, particularly if it is 80 minutes long.
4. Use bulletin board displays to gain attention, create interest, provide a basis for instruction and display student work. Encourage students to prepare displays.
5. Use praise and commendation to encourage and acknowledge student achievement.
6. Provide opportunities for students to improve communication skills of writing, speaking, and listening.
7. Encourage adherence to business standards of neatness, legibility, accuracy, checking, and completing of assignments.
8. Discuss the record keeping and clerical positions available in the community as well as in other parts of the nation.
9. Use a variety of evaluating procedures. Frequent short class quizzes, both oral and written, keep students alert and up to date in their work. Audit questions based on the current exercise are useful. A five-point evaluation scale is an easy way to judge work that is excellent (5), very good (4), good or average (3), fair (2), poor (1).
10. Keep a file of clippings and other materials that can be used for displays and instructional purposes. Useful items are: samples of financial statements, record keeping forms, cartoons, case studies, pamphlets on banking, taxes, etc., business games, bulletin board ideas, newspaper clippings, job application forms, student evaluation forms, transparencies.
11. If equipment is available, allow students to use adding machines or other mechanical devices to achieve accurate calculations. Demonstrate the proper operation of the machine and establish some rules for sharing its use.

12. Make use of as many instructional aids as possible. The chalkboard is a primary one. Standard forms can be drawn on it using lines permanently painted or semi-permanently drawn with a pencil crayon. Prepared transparencies, with or without overlays, projected with an overhead are effective in presenting accounting practices and for correcting exercises. Photographs, slides and recorded tapes made by students can be used effectively.

### EVALUATION AND GRADING

The attainment of the behavioural objectives should be the basis of evaluation. The quantity and quality mastered may vary with students' abilities. A teacher's philosophy of instruction may be to allow each student to work individually and master completely as many objectives as possible, or it may be to master each to the best of his ability in the time allowed. Evaluation, therefore, could be based on the quantity mastered or on the degree of mastery of each. Criteria used for evaluation may include completion and accuracy of assignments, improvement in attitudes and work habits, scores on tests, and individual progress or change. The method of evaluating can be objective in some instances and highly subjective in others. The accumulative evaluation scores distributed proportionately may be used to arrive at a mark to use on a grading scale to report the student's overall achievement and progress; e.g., A(80-100), B(65-75), C(50-60), D(40-45), F(0-35).







HF 5736 A32 1973

ALBERTA ALBERTA EDUCATION  
RECORD KEEPING 10 CURRICULUM  
GUIDE --

39844464 CURR HIST



\*000017906033\*

## ACCOPRESS®

25071	—	BLACK / NOIR	—	BG2507
25072	—	BLUE / BLEU	—	BU2507
25078	—	RED / ROUGE	—	BF2507
25075	—	GREEN / VERT	—	BP2507
25074	—	GREY / GRIS	—	BD2507
25073	—	R. BLUE / BLEU R.	—	BB2507
25079	—	X. RED / ROUGE X.	—	BX2507
25070	—	YELLOW / JAUNE	—	BY2507
25077	—	TANGERINE	—	BA2507

ACCO CANADIAN COMPANY LIMITED  
COMPAGNIE CANADIENNE ACCO LIMITÉE  
TORONTO CANADA

